

**REMARKS**

Claims 1-7 are pending in the present application and favorable action on the merits is earnestly solicited at present.

Applicants respectfully submit herewith the English language translation of the relevant parts of Matsumoto et al. (JP 2001-311827) discussed in Applicants' response filed January 2, 2009.

In particular, in the paragraph bridging pages 4-5 of the January 2, 2009 reply, it was stated that:

*The USPTO alleges that Matsumoto et al. JP '827 teaches an absorbance of the aqueous solution of boric acid at a wavelength of 450 nm. Although Matsumoto et al. JP '827 describes the absorbance of any one layer constituting a polarizing film at a wavelength of 450 nm, it never teaches any absorbance of an aqueous solution of boric acid to be used for treating the polarizing film. Please see, in particular, paragraph [0013] and the Examples thereof.*

*Therefore, the USPTO's allegation with regard to Matsumoto et al. JP '827 is not correct, since the characteristics at a wavelength of 450 nm are those of a polarizing film and are not the property of a treating solution containing boric acid.*

Additionally, in footnote "1." of the January 2, 2009 reply, it was also stated that:

*The applicants are currently in the process of trying to obtain an English translation of the relevant parts of the cited Matsumoto et al. JP '827 reference and once the same is received at the offices of the undersigned it will be promptly forwarded to the USPTO for the Examiner's consideration.*

***Concurrently Filed IDS***

On even date herewith an IDS is being filed, which lists on the SB08 form enclosed therewith the attached partial English Translation of Matsumoto et al. (JP 2001-311827).

***Conclusion***

Based on remarks presented in the response filed January 2, 2009, the USPTO is respectfully requested to issue a Notice of Allowance in the matter of the instant application, clearly indicating that each of instantly pending claims 1-7 is allowed and patentable under the provisions of Title 35 of the United States Code.

Should there be any outstanding matters that need to be resolved in the present application, the Examiner is respectfully requested to contact John W. Bailey, Reg. No. 32,881 at the telephone number of the undersigned below; to conduct an interview in an effort to expedite prosecution in connection with the present application.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies to charge payment or credit any overpayment to Deposit Account No. 02-2448 for any additional fees required under 37.C.F.R. §§1.16 or 1.17; particularly, extension of time fees.

Dated: January 14, 2009

Respectfully submitted,

By 

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Attachment: English translation of the relevant parts of JP 2001-311827 (13 pages)